



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the 2025 GHG Report produced by Radiant Opto-Electronics Corporation., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the 2025 GHG Report produced by Radiant Opto-Electronics Corporation., covering the other indirect GHG emissions (Scope 3):	- Is not materially correct and is not a fair representation of GHG data and information. - Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
With the following caveats	The Company is subject to the Financial Supervisory Commission's (FSC) 'Sustainable Development Roadmap for TWSE/TPEx Listed Companies.' In accordance with the 'Q&As' section (updated on 2025/04/15) under the IFRS Sustainability Disclosure Standards Zone / Practical Guidelines and Q&As, emission factors must be calculated using the latest emission factors published by the local competent authority at the end of the year prior to the reporting year. Therefore, the Company has adopted the 2024 electricity emission factor of 0.474 kg CO ₂ e/kWh, which was announced by the Energy Administration in 2025.
Lead Verifier	Alan Shen
Independent Reviewer	Kevin Lin
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-07-29
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Radiant Opto-Electronics Corporation. This 3 rd party Verification Opinion has been prepared for Radiant Opto-Electronics Corporation. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Radiant Opto-Electronics Corporation. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 843385 Dated 2026-07-29

Verification Engagement

Organization	Radiant Opto-Electronics Corporation. 瑞儀光電股份有限公司
Responsible party	Radiant Opto-Electronics Corporation. 瑞儀光電股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Radiant Opto-Electronics Corporation. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Radiant Opto-Electronics Corporation. 瑞儀光電股份有限公司 No. 1, Central 6th Rd., Qianzhen Dist., Kaohsiung City 806011, Taiwan (R.O.C.) 806011 高雄市前鎮區中六路 1 號
Organizations GHG Report containing GHG Statement		瑞儀光電股份有限公司 2025 年溫室氣體盤查報告書 瑞儀光電股份有限公司 2025 年溫室氣體盤查清冊
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Design and manufacture of back-lights for LCD (liquid crystal display) & lighting fixtures & light guide film
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	Employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services (only electricity and fuel included) - The disposal of solid and liquid waste
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	308.4838
Indirect emissions from imported energy (Scope 2) - Location Based	8,664.0752
Indirect GHG emissions from transportation (Scope 3)	579.0603
Indirect GHG emissions from products used by organization (Scope 3)	2,106.4678
Total (location based)	11,658.087

Appendix A

Location	Address
瑞儀光電股份有限公司一廠	806011 高雄市前鎮區中六路 1 號
瑞儀光電股份有限公司二廠	806011 高雄市前鎮區南一路 4 號
瑞儀光電股份有限公司三廠	806011 高雄市前鎮區中六路 3 號
瑞儀光電股份有限公司五廠	806011 高雄市前鎮區中二路 2 號
瑞儀光電股份有限公司七廠	806011 高雄市前鎮區中三路 2 號
瑞儀光電股份有限公司展示中心	806011 高雄市前鎮區中四路 6 號 (6 樓及頂樓公設)
瑞儀光電股份有限公司竹南廠	350401 苗栗縣竹南鎮科中路 29 號
瑞儀光電股份有限公司日本分公司	〒220-0011 日本神奈川縣橫濱市西區高島 2-19-12 20 樓